

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Gary T. Holtzer
Kelly DiBlasi
David Griffiths
Lauren Tauro

*Attorneys for Debtors
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
In re	:	Chapter 11
	:	
SAS AB, <i>et al.</i> ,	:	Case No. 22-10925 (MEW)
	:	
Debtors. ¹	:	(Jointly Administered)
-----	X	

**NOTICE OF FIFTH OMNIBUS OBJECTION OF
DEBTORS TO DISALLOW AND EXPUNGE CLAIMS**
(Satisfied Claims)

**THE ATTACHED OMNIBUS OBJECTION OF DEBTORS SEEKS TO DISALLOW
AND EXPUNGE CERTAIN CLAIMS. PLEASE CAREFULLY REVIEW THE
ATTACHED OBJECTION AND THE ATTACHMENT THERETO TO DETERMINE
WHETHER THE OBJECTION AFFECTS ANY CLAIM(S) YOU MAY HAVE.**

PLEASE TAKE NOTICE that, on December 23, 2023, SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors' mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

(collectively, the “**Debtors**”) filed the *Fifth Omnibus Objection of Debtors to Disallow and Expunge Claims (Satisfied Claims)* (the “**Objection**”).

PLEASE TAKE FURTHER NOTICE that a hearing to consider entry of an order approving the Objection (the “**Hearing**”) will be conducted before the Honorable Michael E. Wiles, in the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”), on **January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time)**.

PLEASE TAKE FURTHER NOTICE that the Objection requests the Bankruptcy Court disallow and expunge from the claims register the claims listed on Exhibit 1 to the proposed form of order annexed to the Objection as Exhibit A (the “**Proposed Order**”) on the ground that each such claim has been satisfied in full during the Debtors’ chapter 11 cases.

PLEASE TAKE FURTHER NOTICE that any responses (the “**Responses**”) to the Objection must (i) be in writing, (ii) conform to the Bankruptcy Rules, the Local Bankruptcy Rules for the Southern District of New York (the “**Local Bankruptcy Rules**”), and the *Order Implementing Certain Notice and Case Management Procedures* [ECF No. 292] (the “**Case Management Order**”), (iii) be filed with the Bankruptcy Court by (a) attorneys practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) and (b) all other parties in interest on a CD-ROM, in text-searchable portable document format (PDF) (with two single-sided hard copies delivered to the Judge’s Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and (iv) be served in accordance with General Order M-399, the Bankruptcy Rules, the Local Bankruptcy Rules, and the Case Management Order, upon (a) the attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Gary Holtzer, Kelly DiBlasi, David

Griffiths, and Lauren Tauro), (b) the Office of the United States Trustee for Region 2 (Attn: Greg Zipes, Esq. & Annie Wells, Esq.), and (c) the attorneys for the Official Committee of Unsecured Creditors (Attn: Brett H. Miller, Todd M. Goren, Debra M. Sinclair, Craig A. Damast, and James H. Burbage), so as to be filed and received no later than **January 16, 2024 at 4:00 p.m. (Prevailing Eastern Time)** (the “**Response Deadline**”).

PLEASE TAKE FURTHER NOTICE that any Response must contain the following: (i) the name of the claimant and description of the basis for the amount of the claim; (ii) a concise statement setting forth the reasons why the claim should not be disallowed and expunged from the claims register for the reasons set forth in the Objection, including the specific factual and legal bases which will be relied upon in opposing the Objection; and (iii) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, which will be relied upon in opposing the Objection.

PLEASE TAKE FURTHER NOTICE that if no Responses are timely filed and served with respect to the Objection by the Response Deadline, the Bankruptcy Court may grant the relief requested in the Objection without further notice or an opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that any claim that the Bankruptcy Court disallows and expunges will be treated as if it had not been filed and will not be entitled to any distribution on account thereof.

PLEASE TAKE FURTHER NOTICE that any responding parties are required to attend any Hearing and failure to appear may result in relief being granted upon default.

Dated: December 23, 2023
New York, New York

/s/ Lauren Tauro

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Facsimile: (212) 310-8007

Gary T. Holtzer

Kelly DiBlasi

David Griffiths

Lauren Tauro

*Attorneys for Debtors
and Debtors in Possession*

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Gary T. Holtzer
Kelly DiBlasi
David Griffiths
Lauren Tauro

*Attorneys for Debtors
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
In re	:	Chapter 11
	:	
SAS AB, <i>et al.</i> ,	:	Case No. 22-10925 (MEW)
	:	
Debtors. ¹	:	(Jointly Administered)
-----	X	

**FIFTH OMNIBUS OBJECTION OF
DEBTORS TO DISALLOW AND EXPUNGE CLAIMS
(Satisfied Claims)**

**THIS OMNIBUS OBJECTION OF DEBTORS SEEKS TO DISALLOW AND
EXPUNGE CERTAIN CLAIMS. PLEASE CAREFULLY REVIEW THIS
OBJECTION AND THE ATTACHMENT HERETO TO DETERMINE WHETHER
THE OBJECTION AFFECTS ANY CLAIM(S) YOU MAY HAVE.**

SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the
above-captioned chapter 11 cases (collectively, the “**Debtors**”), respectfully represent as follows
in support of this objection (the “**Objection**”):

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors’ mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

Background

1. On July 5, 2022 (the “**Commencement Date**”), each Debtor commenced with the Court a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these chapter 11 cases. On July 22, 2022, the Office of the United States Trustee for Region 2 (the “**U.S. Trustee**”) appointed the Official Committee of Unsecured Creditors (the “**Creditors’ Committee**”) [ECF No. 75].

2. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

3. Additional information regarding the Debtors’ businesses, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Declaration of Erno Hildén Pursuant to Rule 1007-2 of Local Bankruptcy Rules for Southern District of New York*, dated July 5, 2022 [ECF No. 3], and the *Declaration of Michael Healy in Support of First Day Motions and Applications*, dated July 5, 2022 [ECF No. 4].

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

5. By this Objection, pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007(d), the Debtors request entry of an order disallowing and expunging the claims listed on Exhibit 1 annexed to the Proposed Order (as defined below).

6. A proposed form of order granting the relief requested herein is annexed hereto as Exhibit A (the “**Proposed Order**”).

Claims Reconciliation

7. On November 8, 2022, the Court entered an order [ECF No. 605] establishing January 10, 2023 at 5:00 p.m. (Prevailing Eastern Time) as the deadline for all persons and entities (including governmental units) to file proofs of claim (each, a “**Proof of Claim**”) against the Debtors for claims (each a “**Claim**”) that arose on or prior to the Commencement Date, subject to certain exceptions (including for claims based on the rejection of executory contracts or unexpired leases).

8. The Debtors have examined the Proofs of Claim identified on Exhibit 1 to the Proposed Order and have determined that each Claim under the heading “*Claims to be Disallowed and Expunged*” (each, a “**Satisfied Claim**” and, collectively, the “**Satisfied Claims**”) has been satisfied in full during the Debtors’ chapter 11 cases, including because (i) the claimed amounts have been paid by the Debtors during these chapter 11 cases pursuant to “first day” or other relief granted by the Court authorizing such payments, (ii) the Debtors paid such amounts in the ordinary course of business, or (iii) the Debtors assumed, and cured all prepetition amounts owing under, the contract(s) that form the basis of a Satisfied Claim.

Satisfied Claims Should Be Disallowed

9. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a).

10. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes prima facie evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. Prima facie validity under Bankruptcy Rule 3001(f), however, can be overcome by rebuttal evidence. *See In re Ditech Holding Corp.*, No. 19-10412 (JLG), 2021

WL 408984, at *4 (Bankr. S.D.N.Y. Feb. 2, 2021); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Accordingly, pursuant to Bankruptcy Rule 3007(a), a party in interest may object to the allowance of a claim in a writing filed with the Bankruptcy Court. Fed. R. Bankr. P. 3007(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Cap., LLC)*, No. 15-cv-3248 (KPF), 2016 WL 796860, at *9 (S.D.N.Y. Feb. 22, 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12-11076 (SHL), 2013 WL 6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff'd sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R. 814 (S.D.N.Y. 2014); *Hasson v. Motors Liquidation Co. GUC Tr. (In re Motors Liquidation Co.)*, No. 11-cv-8444 (RJS), 2012 WL 1886755, at *3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd sub nom. Peter J. Solomon Co., L.P. v. Oneida Ltd.*, No. 09-cv-2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010).

11. Further, Bankruptcy Rule 3007(d) permits the Debtors to file objections to more than one claim on the basis that, among other things, such claims “have been satisfied or released during the case in accordance with the Code, applicable rules, or a court order.” Fed. R. Bankr. P. 3007(d)(5).

12. The Debtors have carefully examined each Satisfied Claim and compared it to their books and records and have determined that each Satisfied Claim identified on Exhibit 1 to the Proposed Order has already been satisfied in full during the Debtors’ cases. As no amounts are owed on account of the Satisfied Claims, to ensure that the claims register is accurate and does not inaccurately overstate the Debtors’ liabilities, and to avoid the possibility of multiple recoveries on account of already-satisfied liabilities, the Debtors seek entry of the Proposed Order disallowing and expunging the Satisfied Claims from the claims register.

Reservation of Rights

13. Nothing contained herein is intended or shall be construed as (i) an admission as to the validity of any Claim against the Debtors, (ii) a waiver of the Debtors' or any appropriate party in interest's rights to dispute the amount of, basis for, or validity of any Claim against the Debtors, (iii) an agreement or obligation to pay any Claims, (iv) a waiver of any claims or causes of action that may exist against any creditor or interest holder, or (v) an approval, assumption, or adoption of any agreement, contract, lease, program, or policy between the Debtors and any third party under section 365 of the Bankruptcy Code. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended to be and should not be construed as an admission to the validity of any claim or a waiver of the Debtors' or any appropriate party in interest's rights to subsequently dispute such claim.

Notice

14. Notice of this Objection will be provided in accordance with Bankruptcy Rule 3007 and the procedures set forth in the *Order Implementing Certain Notice and Case Management Procedures* [ECF No. 292]. The Debtors respectfully submit that no further notice is required.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: December 23, 2023
New York, New York

/s/ Lauren Tauro

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue

New York, New York 10153

Telephone: (212) 310-8000

Facsimile: (212) 310-8007

Gary T. Holtzer

Kelly DiBlasi

David Griffiths

Lauren Tauro

*Attorneys for Debtors
and Debtors in Possession*

Exhibit A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
In re	:	Chapter 11
	:	
SAS AB, et al.,	:	Case No. 22-10925 (MEW)
	:	
Debtors.¹	:	(Jointly Administered)
	:	ECF No. [●]
-----	X	

**ORDER GRANTING FIFTH OMNIBUS OBJECTION
OF DEBTORS TO DISALLOW AND EXPUNGE CERTAIN CLAIMS**
(Satisfied Claims)

Upon the objection, dated December 23, 2023 (the “**Objection**”),² of SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007(d), for entry of an order disallowing and expunging the Satisfied Claims, all as more fully set forth in the Objection; and this Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and such notice having been adequate and appropriate under the circumstances; and it appearing that no other or further notice

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors’ mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

² All capitalized terms used and not defined herein shall have the meanings ascribed to them in the Objection.

need be provided; and this Court having reviewed the Objection; and upon any hearing held on the Objection; and all responses, if any, to the Objection having been withdrawn, resolved, or overruled; and this Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Objection is granted to the extent set forth herein.
2. Pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, each Satisfied Claim identified under the heading “*Claims to be Disallowed and Expunged*” on **Exhibit 1** annexed to this Order is hereby disallowed and expunged.
3. To the extent a response was filed regarding any Satisfied Claim, each such Satisfied Claim, and the Objection as it pertains to such Satisfied Claim, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each satisfied Claim.
4. Nothing contained in the Objection or this Order shall be construed as (i) an admission as to the validity of any Claim, (ii) an agreement or obligation to pay any Claims, (iii) a waiver of the Debtors’ or any appropriate party in interest’s rights to dispute any Claim, (iv) a waiver of any claims or causes of action which may exist against any creditor or interest holder, or (v) an approval or assumption of any agreement, contract, program, policy or lease under section 365 of the Bankruptcy Code.

5. The Debtors' claims and noticing agent, Kroll Restructuring Administration, LLC, is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in this Order.

6. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: _____, 2024
New York, New York

THE HONORABLE MICHAEL E. WILES
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Satisfied Claims

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
44TH STREET DEVELOPMENT LLC	GOTHAM PROPERTIES P.O. BOX 61011, NEWARK, NJ, 07101, UNITED STATES	5339724	Scandinavian Airlines System Denmark-Norway-Sweden	6,021.27
A.R.E. AIRLINES REPRESENTATIVE EUROPE S.R.L.	15/19, CIAMPINO, 43, ITALY	5339727	Scandinavian Airlines System Denmark-Norway-Sweden	2,876.36
AAGAARD ENGROS AS	HAAKON VII GATE 19B, TRONDHEIM, NO 7041, NORWAY	5339728	Scandinavian Airlines System Denmark-Norway-Sweden	1,127.20
AALBORG LUFTHAVN AMBA	NY LUFTHAVNSVEJ 100, NØRRESUNDBY, 9400, DENMARK	5339313	Scandinavian Airlines System Denmark-Norway-Sweden	29,773.20
AAP AVIATION NORGE AS	STRANDVEIEN 50, LYSAKER, 1366, NORWAY	1	Scandinavian Airlines System Denmark-Norway-Sweden	6,910.00
ABERDEEN INTERNATIONAL AIRPORT LTD	DYCE, ABERDEEN, AB217DU, UNITED KINGDOM	5339314	Scandinavian Airlines System Denmark-Norway-Sweden	4,912.81
ABQ ALBUQUERQUE INTERNATIONAL SUNPORT	ALBUQUERQUE INTERNATIONAL SUPPORT P.O. BOX 9948 ATTN: PFC ACCOUNTING, ALBUQUERQUE, NM, 87119-1048, UNITED STATES	5339315	Scandinavian Airlines System Denmark-Norway-Sweden	8.67
ACCA	12 BUILDING. XI BA HE BEILI, CHAOYANG DISTRICT BOX 5402, BEIJING, 100028, CHINA	5339738	Scandinavian Airlines System Denmark-Norway-Sweden	718.83
ACCOUNTOR SERVICES OY	KEILANIEMENTIE 1, ESPOO, 02150, FINLAND	5339740	Scandinavian Airlines System Denmark-Norway-Sweden	2,820.02
ACL AIRSHOP LLC	126 MILLPORT CIRCLE, GREENVILLE, SC, 29607-5566, UNITED STATES	5339741	Scandinavian Airlines System Denmark-Norway-Sweden	57,704.68
ACTIVE SEARCH A/S	VALKENDORFSGADE 16, 1. SAL, KØBENHAVN K, 1151, DENMARK	5339742	Scandinavian Airlines System Denmark-Norway-Sweden	35,267.03
ACTS-AVIATION SECURITY INC.	P.O. BOX 843708, DALLAS, TX, 75284-3738, UNITED STATES	5339316	Scandinavian Airlines System Denmark-Norway-Sweden	6,235.21

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
ADB SAFEGATE AIRPORT SYSTEMS UK LTD	THE OAKS CREWE ROAD WYTHENSHAW, MANCHESTER, M23 9SS, UNITED KINGDOM	5339745	Scandinavian Airlines System Denmark-Norway-Sweden	3,097.98
ADECCO NORGE AS	ROSENKRANTZ GATE 16 PB 2013 VIK, OSLO, 125, NORWAY	5339746	Scandinavian Airlines System Denmark-Norway-Sweden	56,626.94
ADYEN B.V.	SIMON CARMIGGELTSTRAAT 6-50, AMSTERDAM, 1011, NETHERLANDS	5339751	Scandinavian Airlines System Denmark-Norway-Sweden	29,252.88
AENA AEROPUERTOS SA	C/PEONIAS 12, 5A PLANTA, MADRID, 28042, SPAIN	5339317	Scandinavian Airlines System Denmark-Norway-Sweden	620,068.49
AERO NEWARK LLC	P.O. BOX 780309, PHILADELPHIA, PA, 19178-0309, UNITED STATES	5339753	Scandinavian Airlines System Denmark-Norway-Sweden	270,043.40
AEROGROUND BERLIN GMBH	AM AIRPORT 1, SCHONEFELD, 12529, GERMANY	5339755	Scandinavian Airlines System Denmark-Norway-Sweden	14,435.87
AEROMED.DK	BUKHOLMVEJ 43 HALK, HADERSLEV, 6100, DENMARK	5339756	Scandinavian Airlines System Denmark-Norway-Sweden	422.01
AEROPORT DE BIARRITZ	7 ESPLANADE DE LEUROPE, ANGLET, 64600, FRANCE	5339825	Scandinavian Airlines System Denmark-Norway-Sweden	3,322.81
AEROPORT DE MONTPELLIER MEDITERRANEE	AEROPORT MONTPELLIER MEDITERRANEE CS 10001, MAUGUIO CEDEX, 34137, FRANCE	5339318	Scandinavian Airlines System Denmark-Norway-Sweden	159.49
AEROPORT NICE COTE DAZUR	RUE COSTES ET BELLONTE BP 3331, NICE CEDEX3, 06 206, FRANCE	5339320	Scandinavian Airlines System Denmark-Norway-Sweden	53,235.02
AEROPORTO GUGLIELMO MARCONI DI BOLOGNA SPA.	VIA TRIUMVIATO 84, BOLOGNA, 40132, ITALY	5339322	Scandinavian Airlines System Denmark-Norway-Sweden	33.66
AEROPORTS DE PARIS	1 RUE DE FRANCE, TREMBIA, 93290, FRANCE	5339323	Scandinavian Airlines System Denmark-Norway-Sweden	242,103.20
AEROSTAR AIRPORT HOLDINGS LLC	PO BOX 38085, SAN JUAN, PR, 00937-1085, UNITED STATES	5339324	Scandinavian Airlines System Denmark-Norway-Sweden	8.78
AFIGEC	26-28, RUE MARIUS AUFAN, LEVALLOIS PERRET, 92300, FRANCE	5339856	Scandinavian Airlines System Denmark-Norway-Sweden	249.44
AF-INFRASTRUCTURE AB	FRÖSUNDALEDEN 2 SOLNA, STOCKHOLM, 169 75, SWEDEN	5339702	SAS AB	8,849.39
AFL AER FTI LINIENFLUGEINKAUF GMBH	BOPPSTRABE 10, BERLIN, 10967, GERMANY	5339857	Scandinavian Airlines System Denmark-Norway-Sweden	2,125.36
AG INSURANCE	E. JACQMAINLAAN 53 B-, BRUSSEL, 1000, BELGIUM	5339859	Scandinavian Airlines System Denmark-Norway-Sweden	3,303.09
AGENT BAUER AKTIEBOLAG	DROTTNINGGATAN 81A, STOCKHOLM, 111 60, SWEDEN	5339862	Scandinavian Airlines System Denmark-Norway-Sweden	29,304.13

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
AHRA	C/O SAS, 301 ROUTE 17N, STE 500, RUTHERFORD, NJ, 07070, UNITED STATES	5339863	Scandinavian Airlines System Denmark-Norway-Sweden	50.00
AIR BP - A DIVISION OF BP PRODUCTS NORTH AMERICA INC.	SOUTH WACKER DRIVE 30, CHICAGO, IL, 60606, UNITED STATES	5339867	Scandinavian Airlines System Denmark-Norway-Sweden	316,621.23
AIR BP LIMITED	BP HOUSE BREAKSPEARWAY, HEMEL HEMPSTEAD, , UNITED KINGDOM	5339868	Scandinavian Airlines System Denmark-Norway-Sweden	11,363,214.31
AIR CARGO	CENTRO DE CARGA AEREA AEROPUERTO DE BARAJAS, MADRID, 28042, SPAIN	5339869	Scandinavian Airlines System Denmark-Norway-Sweden	625.36
AIR CARGO LOGISTICS, INC.	2224 FERRY RD. SUITE 108, NAPERVILLE, IL, 60190, UNITED STATES	5339870	Scandinavian Airlines System Denmark-Norway-Sweden	15,000.00
AIR CHINA CARGO	XIDAN CIVIL AVIATION BUILDING NO 15, CHANGAN WEST STREET, BEIJING, 100031, CHINA	5339325	Scandinavian Airlines System Denmark-Norway-Sweden	141.11
AIR DISPATCH (CLC) S.R.O	AVIATICKA 12/1048, PRAGUE, 16 100, CZECH REPUBLIC	5339872	Scandinavian Airlines System Denmark-Norway-Sweden	44,709.88
AIR FRANCE INDUSTRIES	ORLY SUD 124, ORLY AEROGARE CEDEX, 94396, FRANCE	5339873	Scandinavian Airlines System Denmark-Norway-Sweden	5,645.75
AIR GREENLAND AS	PO BOX 1012, NUUK, 3900, GREENLAND	5339874	Scandinavian Airlines System Denmark-Norway-Sweden	5,719.54
AIR HUDIK ENGINEERING AB	NORRA INDUSTRIVÄGEN 1C, HUDIKSVALL SVERIGE, 824 34, SWEDEN	5339875	Scandinavian Airlines System Denmark-Norway-Sweden	9,652.53
AIR LOGISTICS SRL	VIA MODIGLIANI 45, SEGRATE/MI, 20090, ITALY	5339876	Scandinavian Airlines System Denmark-Norway-Sweden	4,630.53
AIR TOTAL INTERNATIONAL SA	ATTN. S. DAIROU, BUREAU NO A1347 24 COURS MICHELET LA DEFENSE 10, PARIS LA DEFENSE CEDEX, 92069, FRANCE	5339877	Scandinavian Airlines System Denmark-Norway-Sweden	737,508.24
AIRBRIDGE INTERNATIONAL AGENCIES LIMITED	INTERNATIONAL HOUSE CORBALLIS PARK DUBLIN AIRPORT, DUBLIN, K67 K5DO, IRELAND	5339878	Scandinavian Airlines System Denmark-Norway-Sweden	295.35
AIRBRIDGE INTERNATIONAL AGENCIES LTD	C/O WFS SHED 10 WORLD CARGO TERMINAL GATWICK AIRPORT, W. SESSEX, RH60SQ, UNITED KINGDOM	5339879	Scandinavian Airlines System Denmark-Norway-Sweden	2,933.00

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
AIRPLUS S.R.L.	SEDE LEGALE ED OPERATIVA PESCHIERA BORROMEO, MILAN, , ITALY	5339884	Scandinavian Airlines System Denmark-Norway-Sweden	53,718.93
AIRPORT HANDLING S.P.A	AEROPORTO MILANO LINATE SEGRATE, MILANO, 20090, ITALY	5339885	Scandinavian Airlines System Denmark-Norway-Sweden	100,229.40
AIRPORT SKY VARDCENTRAL AB	BOX 50, STOCKHOLM, 19045, SWEDEN	5339886	Scandinavian Airlines System Denmark-Norway-Sweden	7,102.48
AIRPORT SOLUTIONS LOGISTICS APS	KYSTEJEN 42, KASTRUP, 2770, DENMARK	961	SAS AB	17,569
AIRPROXY	KESK-SOJAMAE 10A, TALLINN, 11415, ESTONIA	5339888	Scandinavian Airlines System Denmark-Norway-Sweden	7,223.20
AIRSAFE SWEDEN AB/FOLA	POST BOX 834, UPPLANDS VÄSBY, 19428, SWEDEN	5339889	Scandinavian Airlines System Denmark-Norway-Sweden	4,356.63
AIRTOURS	SVEAVÄGEN 92, STOCKHOLM, 113 50, SWEDEN	5339890	Scandinavian Airlines System Denmark-Norway-Sweden	6,193.37
AKESTAM HOLST AB	TULEGATAN 5 13 STOCKHOLM, STOCKHOLM, 1138, SWEDEN	5339892	Scandinavian Airlines System Denmark-Norway-Sweden	416,847.41
ALB-ALBANY COUNTY AIRPORT AUTHORITY	PFC DEPT STE 204 ARFF BLDG., ALBANY, NY, 12211-1057, UNITED STATES	5339326	Scandinavian Airlines System Denmark-Norway-Sweden	109.75
ALL NIPPON AIRWAYS TYO	SHIODOME-CITY CENTER 1-5-2, HIGASHI-SHIMBASHI MINATO-KU, TOKYO, 105-7140, JAPAN	5339897	Scandinavian Airlines System Denmark-Norway-Sweden	188.96
ALL SERVICE KITCHEN EQUIPMENTR CORP.	10 CHARLES ST. PO BOX 310, NEW HYDE PARK, NY, 11040-4862, UNITED STATES	5339898	Scandinavian Airlines System Denmark-Norway-Sweden	3,593.37
ALTA TAXI AS	PO BOKS 1040, ALTA, 9503, NORWAY	5339903	Scandinavian Airlines System Denmark-Norway-Sweden	3,783.66
ALTON PAULSSON HEDMAN ARKITEKTER AB	KOCKSGATAN 25, STOCKHOLM, 116 24, SWEDEN	5339904	Scandinavian Airlines System Denmark-Norway-Sweden	1,405.17
ALYZIA	4 PLACE DE BERLIN, BP, 12664, BELGIUM	5339907	Scandinavian Airlines System Denmark-Norway-Sweden	475,450.65
AMENDO BEMANNING & REKRYTERING AB	HUMLEGARDSGATAN 17, STOCKHOLM, 114 46, SWEDEN	5339913	Scandinavian Airlines System Denmark-Norway-Sweden	15,865.62
ANA - AEROPORTOS DE PORTUGAL, SA	RUA D-EDIFICIO 120 AEROPORTO DE LISBOA, LISBOA, 1700-008, PORTUGAL	5339328	Scandinavian Airlines System Denmark-Norway-Sweden	40,167.87
ANDER-CLEAN SP. Z O.O.	APOLONIUSZA KEDZIERSKIEGO 8/23, WARSZAWA, 01-493, POLAND	5339919	Scandinavian Airlines System Denmark-Norway-Sweden	287.33

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
ANGELHOLMS FLYGPLATS AB	MARGRETETORPSVÄGEN, ÄNGELHOLM, 26291, SWEDEN	5339920	Scandinavian Airlines System Denmark-Norway-Sweden	26,217.26
ANTAEUS TRAVEL & TOURISM P.C	GKINIS STAMATIOS 33, ZEPOU STREET, GLYFADA, 166 75, GREECE	1183	Scandinavian Airlines System Denmark-Norway-Sweden	676.29
AOB TRAVEL	BRÄDGÅRDSVÄGEN 28, HÖLVIKEN, 23632, SWEDEN	5339939	Scandinavian Airlines System Denmark-Norway-Sweden	3,808.16
AON ASSESSMENT (SWEDEN) AB	VALHALLAVÄGEN 117H BOX 27093, STOCKHOLM, 102 51, SWEDEN	143	Scandinavian Airlines System Denmark-Norway-Sweden	24,923.00
ARBOVITALE B.V.	POSTBUS 30514, JA UTRECHT, 3502, NETHERLANDS	5339943	Scandinavian Airlines System Denmark-Norway-Sweden	6.32
ARPI AVIATION POLAND SP. Z O.O.	UL. WIERNICZA 165, WARSZAWA, 2952, POLAND	5339956	Scandinavian Airlines System Denmark-Norway-Sweden	54.08
AS CARGO HANDLING	KESK SÖJAMÄE 10A TALLIAN, HARJU, 11415, ESTONIA	5339957	Scandinavian Airlines System Denmark-Norway-Sweden	551.41
ASE-ASPEN-PITKIN AIRPORT DIRECTOR	233 EAST AIRPORT RD, ASPEN, CO, 81611, UNITED STATES	5339329	Scandinavian Airlines System Denmark-Norway-Sweden	4.39
ASSENTLY AB	HOLLANDARGATAN 20, STOCKHOLM, 11160, SWEDEN	880	Scandinavian Airlines System Denmark-Norway-Sweden	4,023.37
ATC AVIATION SERVICES	3 RUE DU CERCLE, ZONE FRET 4 BP 13 526, ROISSY, 95705, FRANCE	5339963	Scandinavian Airlines System Denmark-Norway-Sweden	8,340.60
ATC AVIATION SERVICES SA	3 RUE DU CERCLE, ZONE FRET 4 BP 13 526, ROISSY, 95705, FRANCE	5339964	Scandinavian Airlines System Denmark-Norway-Sweden	357.22
ATHENS AEROSERVICES S.A.	201 VARIS-KOROPIOU AVENUE VARI, ATHENS, 16672, GREECE	5339966	Scandinavian Airlines System Denmark-Norway-Sweden	11,790.38
ATL-CITY OF ATLANTA	DEPARTMENT OF AVIATION - PFC P O BOX 945876, ATLANTA, GA, 30394, UNITED STATES	5339331	Scandinavian Airlines System Denmark-Norway-Sweden	401.79
ATON OY	PUUSTELLINPOLKU 8, HELSINKI, 411, FINLAND	5340003	Scandinavian Airlines System Denmark-Norway-Sweden	90.37
ATRIUM COMPLEX SP ZOO	AL. JEROZOLIMSKIE 81,, WARSZAWA, 02-001, POLAND	5340004	Scandinavian Airlines System Denmark-Norway-Sweden	466.60
ATT AVIATION TAX TRUST GMBH	VON-WERTH STR 1, KOLN, 50670, GERMANY	5340005	Scandinavian Airlines System Denmark-Norway-Sweden	12,318.00
ATW-OUTAGAMIE COUNTY AIRPORT	ATTN. AIRPORT MANAGER W6390 CHALLENGER DRIVE STE201, APPLETON, WI, 54915, UNITED STATES	5339332	Scandinavian Airlines System Denmark-Norway-Sweden	65.52
AUGUST LUNDH AB	HEJARGATAN 14, ESKILSTUNA, SE-632 29, SWEDEN	5340006	Scandinavian Airlines System Denmark-Norway-Sweden	53,217.93

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
AUS-ROBERT MUELLER AIRPORT	CITY OF AUSTIN DEPT OF AVIATION 3600 PRESIDENTIAL BLVD, AUSTIN, TX, 78719, UNITED STATES	5339333	Scandinavian Airlines System Denmark-Norway-Sweden	328.59
AUSTRO CONTROL GMBH	SCHNIRCHGASSE 11, WIEN, A-1030, AUSTRIA	5339334	Scandinavian Airlines System Denmark-Norway-Sweden	848.11
AVARN SECURITY AVIATION AS	TRAELEBORGODDEN 6, TONSBORG, 3112, NORWAY	5339335	Scandinavian Airlines System Denmark-Norway-Sweden	1,639.04
AVIAPARTNER B.V.	VESTIGING ROTTERDAM AOIRPORT PO BOX 75629, SCHIPHOL, 1118ZR, NETHERLANDS	5340023	Scandinavian Airlines System Denmark-Norway-Sweden	178,787.40
AVIAPARTNER HANDLING S.P.A.	VIA DELLE ARTI, 123 I 00054 FIUMICINO ROMA ITALY C.C.I.A.A. 28835/2000, ROMA, 936691, ITALY	5340026	Scandinavian Airlines System Denmark-Norway-Sweden	150,698.63
AVIAPARTNER NICE	TERMINAL 1, NICE CEDEX 3, 6281, FRANCE	5340028	Scandinavian Airlines System Denmark-Norway-Sweden	75,211.86
AVIAPARTNER S.P.A.	VIA DELLE ARTI, 123, FIUMICINO (RM), 50, ITALY	5340029	Scandinavian Airlines System Denmark-Norway-Sweden	40,732.89
AVIAPARTNER SICILY S.R.L.	VIA DELLE ARTI 123 FIUMICINO, ROMA, 00054, ITALY	5340030	Scandinavian Airlines System Denmark-Norway-Sweden	3,814.35
AVIAPARTNER TENERIFE SA	CTRA.DEL AEROCUB TERMINAL AVIACION GRAL., MALAGA, 29004, SPAIN	5340031	Scandinavian Airlines System Denmark-Norway-Sweden	2,792.83
AVIATION & CONSULTING	VIA GIOVANNI FALCONE 13, BERGAMO, 24126, ITALY	5340033	Scandinavian Airlines System Denmark-Norway-Sweden	68.88
AVIATION SERVICES SPA	CAPODICHINO AIRPORT NAPOLI VIALE FULCO RUFFO DI CALABRIA, NAPOLI, 80144, ITALY	5340034	Scandinavian Airlines System Denmark-Norway-Sweden	42,573.06
AVIATOR AIRPORT ALLIANCE AS	HOTELLGATA 2, STJORDAL, 7500, NORWAY	5340035	Scandinavian Airlines System Denmark-Norway-Sweden	515,311.49
AVINOR	AVINOR AS POSTBOKS 150, GARDERMOEN, 2061, NORWAY	5339218	Scandinavian Airlines System Denmark-Norway-Sweden	181,749.63
AVINOR	AVINOR AS POSTBOKS 150, GARDERMOEN, 2061, NORWAY	5339219	Scandinavian Airlines System Denmark-Norway-Sweden	355,938.22
AVINOR	AVINOR AS POSTBOKS 150, GARDERMOEN, 2061, NORWAY	5339220	Scandinavian Airlines System Denmark-Norway-Sweden	47,066.31
AVINOR	AVINOR AS POSTBOKS 150, GARDERMOEN, 2061, NORWAY	5339221	Scandinavian Airlines System Denmark-Norway-Sweden	884,717.79
AVINOR	AVINOR AS POSTBOKS 150, GARDERMOEN, 2061, NORWAY	5339222	Scandinavian Airlines System Denmark-Norway-Sweden	10,127,036.29

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
AVINOR	AVINOR AS POSTBOKS 150, GARDERMOEN, 2061, NORWAY	5339223	Scandinavian Airlines System Denmark-Norway-Sweden	1,825,715.54
AVINOR	AVINOR AS POSTBOKS 150, GARDERMOEN, 2061, NORWAY	5339224	Scandinavian Airlines System Denmark-Norway-Sweden	2,209,478.42
AVINOR	AVINOR AS POSTBOKS 150, GARDERMOEN, 2061, NORWAY	5339225	Scandinavian Airlines System Denmark-Norway-Sweden	7,437.82
AVINOR	AVINOR AS POSTBOKS 150, GARDERMOEN, 2061, NORWAY	5339226	Scandinavian Airlines System Denmark-Norway-Sweden	63,375.55